

EXHIBIT C

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

35 N. FOURTH STREET, LTD.,

Plaintiff,

V.

UNITED STATES OF AMERICA,

Defendant.

Case No. 2:22-cv-02684-MHW-KAJ

District Judge Michael H. Watson

Magistrate Judge Kimberly A. Jolson

**DECLARATION OF KATHERINE S. JORDAN
REGARDING PLAINTIFF'S NET WORTH**

I, Katherine S. Jordan, do hereby state as follows:

1. I am over the age of 18, have personal knowledge of the facts set forth herein, and am competent to testify as to the matters in this declaration.

2. I make this declaration in support of the motion for attorneys’ fees incurred in the successful representation of 35 N Fourth Street, Ltd. (“Plaintiff”) before the United States District Court for the Southern District of Ohio in *35 N. Fourth Street, Ltd. v. United States*, No. 2:22-cv-02684.

3. I am the Director of Tax Controversy of GBX Group LLC, an ultimate partner of Plaintiff.

4. I am familiar with Plaintiff's operations.

5. Plaintiff is part of a group specializing in preserving and operating historic real estate in urban markets, and owns a historic property known as the H.C. Godman Co. Building in Columbus, Ohio.

6. As of July 4, 2022, the date of commencement of this action, Plaintiff had zero employees.

7. According to Plaintiff's balance sheet dated June 30, 2022, Plaintiff's net worth, as measured by the difference between all of its assets and liabilities, was less than \$7,000,000. Plaintiff's net worth did not exceed \$7,000,000 on July 4, 2022, the date of commencement of this action.

8. I authorize the request for recovery of fees and expenses in this matter for the work Plaintiff's attorneys performed in this matter.

9. To the best of my knowledge, Plaintiff does not owe any debt to the U.S. federal government.

VERIFICATION

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 19, 2024.

/s/ Katherine S. Jordan
Katherine S. Jordan